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- 1. Income Tax. Dominant purpose of income tax laws. Helvering v. Horst, 112.
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- 5. Deductions. Depletion. Deduction under 1934 Act for depletion of mines on percentage basis disallowed where election not made by taxpayer in "first return." Riley Investment Co. v. Commissioner, 55.
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- 7. Id. Deduction of losses on bonds surrendered to obligors for cash, limited as loss on "retirement" of the bonds. McClain v. Commissioner, 527.
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- 10. Exemptions. Income from dealings in farm loan bonds taxable under 1928 Act, not exempt under § 26 of Farm Loan Act. U. S. v. Stewart, 60.
- 11. Life Insurance Companies. Deduction of percentage of "reserve funds required by law" authorized as to reserves for disability insurance; whether policyholders have then incurred disability immaterial. Helvering v. Oregon Mutual Ins. Co., 267; Helvering v. Pan-American Ins. Co., 272.
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